

**Combining and Individual Fund  
Financial Statements –  
Nonmajor Funds**



## **Nonmajor Governmental Funds**

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The nonmajor governmental funds fall into the four categories of special revenue, debt service, capital projects and permanent funds as described below.

**Special Revenue Funds** are used to account for the proceeds of specific revenue sources (other than trusts for individuals, private organizations, or other governments and for major capital projects) that are legally restricted to expenditures for specified purposes.

**Debt Service Funds** are used to account for the accumulation of resources for, and the payment of, principal and interest on the state's general obligation bonds.

**Capital Projects Funds** are used to account for the acquisition and construction of major capital facilities (other than those financed by proprietary funds for individuals, private organizations, or other governments).

**Permanent Funds** are used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for the benefit of the state or its citizenry.

## Combining Balance Sheet - by Fund Type

### Nonmajor Governmental Funds

June 30, 2002

(expressed in thousands)

	Special Revenue	Debt Service	Capital Projects	Permanent	Total
<b>Assets:</b>					
Cash and pooled investments	\$ 2,538,644	\$ 115,024	\$ 380,901	\$ 15,212	\$ 3,049,781
Investments	35,712	516	513	162,654	199,395
Taxes receivable (net of allowance)	87,351	-	-	-	87,351
Other receivables (net of allowance)	209,749	21	13,808	1,651	225,229
Due from other funds	305,710	1,745	27,636	-	335,091
Due from other governments	1,104,242	-	4,933	-	1,109,175
Inventories	28,448	-	-	-	28,448
<b>Total Assets</b>	<b>\$ 4,309,856</b>	<b>\$ 117,306</b>	<b>\$ 427,791</b>	<b>\$ 179,517</b>	<b>\$ 5,034,470</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 155,530	\$ -	\$ 28,829	\$ -	\$ 184,359
Contracts and retainages payable	38,801	-	14,220	-	53,021
Accrued liabilities	67,986	1,589	880	51	70,506
Obligations under security lending agreements	271,921	14,160	11,588	15,149	312,818
Due to other funds	665,120	-	23,113	767	689,000
Due to other governments	79,560	-	44	-	79,604
Deferred revenues	228,067	-	7,759	-	235,826
Claims and judgments payable, current	1,059	-	-	-	1,059
<b>Total Liabilities</b>	<b>1,508,044</b>	<b>15,749</b>	<b>86,433</b>	<b>15,967</b>	<b>1,626,193</b>
<b>Fund Balances:</b>					
Reserved for:					
Encumbrances	334,822	-	306,817	-	641,639
Inventories	28,448	-	-	-	28,448
Permanent funds	-	-	-	163,550	163,550
Other specific purposes	1,092,923	-	2,892	-	1,095,815
Unreserved, designated for:					
Unrealized gains	2,015	-	-	-	2,015
Debt service	-	101,557	-	-	101,557
Other specific purposes	137	-	-	-	137
Unreserved, undesignated reported in:					
Special Revenue Funds	1,343,467	-	-	-	1,343,467
Capital Projects Funds	-	-	31,649	-	31,649
<b>Total Fund Balances</b>	<b>2,801,812</b>	<b>101,557</b>	<b>341,358</b>	<b>163,550</b>	<b>3,408,277</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 4,309,856</b>	<b>\$ 117,306</b>	<b>\$ 427,791</b>	<b>\$ 179,517</b>	<b>\$ 5,034,470</b>

## Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - by fund type

### Nonmajor Governmental Funds

For the Fiscal Year Ended June 30, 2002

(expressed in thousands)

	Special Revenue	Debt Service	Capital Projects	Permanent	Total
<b>Revenues:</b>					
Retail sales and use taxes	\$ 36,087	\$ -	\$ -	\$ -	\$ 36,087
Business and occupation taxes	44,687	-	-	-	44,687
Property taxes	133,112	-	-	-	133,112
Excise taxes	70,725	-	-	-	70,725
Motor vehicle and fuel taxes	742,699	-	-	-	742,699
Other taxes	544,965	-	-	-	544,965
Licenses, permits, and fees	536,353	-	-	-	536,353
Timber sales	84,912	-	7,396	-	92,308
Other contracts and grants	11,126	-	6,699	-	17,825
Federal grants-in-aid	782,513	68	1,643	-	784,224
Charges for services	363,308	-	23,438	-	386,746
Investment income	109,693	2,185	6,276	13,251	131,405
Miscellaneous revenue	568,756	5,511	16,307	495	591,069
<b>Total Revenues</b>	<b>4,028,936</b>	<b>7,764</b>	<b>61,759</b>	<b>13,746</b>	<b>4,112,205</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	280,645	-	62,890	-	343,535
Human services	1,030,814	-	4,439	-	1,035,253
Natural resources and recreation	363,863	-	13,195	-	377,058
Transportation	1,253,506	-	334	-	1,253,840
Education	390,871	-	56,983	-	447,854
<b>Intergovernmental</b>	<b>326,517</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>326,517</b>
<b>Capital outlays</b>	<b>686,180</b>	<b>-</b>	<b>387,880</b>	<b>-</b>	<b>1,074,060</b>
<b>Debt service:</b>					
Principal	5,402	406,452	92	-	411,946
Interest	5,295	390,492	78	-	395,865
<b>Total Expenditures</b>	<b>4,343,093</b>	<b>796,944</b>	<b>525,891</b>	<b>-</b>	<b>5,665,928</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(314,157)</b>	<b>(789,180)</b>	<b>(464,132)</b>	<b>13,746</b>	<b>(1,553,723)</b>
<b>Other Financing Sources (Uses):</b>					
Bonds issued	380,010	-	549,485	-	929,495
Refunding bonds issued	-	87,975	-	-	87,975
Payment to refunded bond escrow agent	-	(92,003)	-	-	(92,003)
Notes issued	605	-	-	-	605
Bond issue premium (discount)	2,958	4,611	4,699	-	12,268
Transfers in	827,280	827,562	70,468	-	1,725,310
Transfers (out)	(1,342,911)	(20,343)	(42,609)	(10,215)	(1,416,078)
<b>Total Other Financing Sources (Uses)</b>	<b>(132,058)</b>	<b>807,802</b>	<b>582,043</b>	<b>(10,215)</b>	<b>1,247,572</b>
<b>Net change in fund balances</b>	<b>(446,215)</b>	<b>18,622</b>	<b>117,911</b>	<b>3,531</b>	<b>(306,151)</b>
<b>Fund Balances - Beginning, as restated</b>	<b>3,248,027</b>	<b>82,935</b>	<b>223,447</b>	<b>160,019</b>	<b>3,714,428</b>
<b>Fund Balances - Ending</b>	<b>\$ 2,801,812</b>	<b>\$ 101,557</b>	<b>\$ 341,358</b>	<b>\$ 163,550</b>	<b>\$ 3,408,277</b>

